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EXTRAORDINARY

PART II—Section 1

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MINISTRY OF LAW

New Delhi, the 21st March, 1956

The following Acts of Parliament received the assent of the President on the 21st March, 1956 and are hereby published for general information:—

**THE VOLUNTARY SURRENDER OF SALARIES
(EXEMPTION FROM TAXATION) AMENDMENT
ACT, 1956**

No. 6 of 1956

[21st March, 1956]

**An Act further to amend the Voluntary Surrender of Salaries
(Exemption from Taxation) Act, 1950.**

BE it enacted by Parliament in the Seventh Year of the Republic of India as follows:—

1. This Act may be called the Voluntary Surrender of Salaries Short title.
(Exemption from Taxation) Amendment Act, 1956.

61 of 1950. 2. In the Voluntary Surrender of Salaries (Exemption from Taxa- Insertion of
tion) Act, 1950, after section 2, the following section shall be inserted, new section
namely:— 3.

“3. The provisions of section 2 shall apply in relation to any Provisions
allowances specified in, or determined by, any of the laws of section 2
mentioned in that section which are due to any such person as to apply to
is referred to therein for any period after the 1st day of April, allowances.
1955, as they apply in relation to any salary so specified or
determined.”.

THE SALES-TAX LAWS VALIDATION ACT, 1956

No. 7 of 1956

[21st March, 1956]

An Act to validate laws of States imposing, or authorising the imposition of, taxes on the sale or purchase of goods in the course of inter-State trade or commerce.

BE it enacted by Parliament in the Seventh Year of the Republic of India as follows:—

Short title. 1. This Act may be called the Sales-Tax Laws Validation Act, 1956.

Validation of State laws imposing, or authorising the imposition of taxes on sale or purchase of goods in the course of inter-State trade or commerce.

2. Notwithstanding any judgment, decree or order of any court, no law of a State imposing, or authorising the imposition of, a tax on the sale or purchase of any goods where such sale or purchase took place in the course of inter-State trade or commerce during the period between the 1st day of April, 1951 and the 6th day of September, 1955, shall be deemed to be invalid or ever to have been invalid merely by reason of the fact that such sale or purchase took place in the course of inter-State trade or commerce; and all such taxes levied or collected or purporting to have been levied or collected during the aforesaid period shall be deemed always to have been validly levied or collected in accordance with law.

Explanation.—In this section, ‘law of a State’ in relation to a State specified in Part C of the First Schedule to the Constitution, means any law made by the Legislative Assembly, if any, of that State or extended to that State by a notification issued under section 2 of the Part C States (Laws) Act, 1950.

30 of 1950.

Repeal of Ordinance 3 of 1956.

3. The Sales-Tax Laws Validation Ordinance, 1956, is hereby repealed.

THE CAPITAL ISSUES (CONTINUANCE OF CONTROL) AMENDMENT Act, 1956

No. 8 of 1956

[21st March, 1956]

An Act further to amend the Capital Issues (Continuance of Control) ACT, 1947.

BE it enacted by Parliament in the Seventh Year of the Republic of India as follows:—

Short title. 1. This Act may be called the Capital Issues (Continuance of Control) Amendment Act, 1956.

2. In the long title of, and the preamble to, the Capital Issues (Continuance of Control) Act, 1947 (hereinafter referred to as the principal Act), the words "the continuance of" shall be omitted.

Amendment
of long title
and pream-
ble, Act 29
of 1947.

3. In section 1 of the principal Act,—

Amendment
of section 1.

(a) in sub-section (1), the words "Continuance of" shall be omitted;

(b) sub-section (3) shall be omitted.

K. Y. BHANDARKAR,

Secy. to the Govt. of India.

